

SECTION 436: TAX CLEARANCE CERTIFICATE REQUIREMENTS

1. Purpose. The purpose of this section is to describe the general requirements of the Comptroller, as concurred with by the Department of Taxation, for procedures on submitting tax clearance certificates with final contract payments.
2. Legal Reference. The procedural requirements described in this section relate to the statutory requirements set forth in Sections 103-53 and 237-45 of the Hawaii Revised Statutes (both with the heading, "Prerequisite for Final Settlement of Contracts with the State or Subdivisions Thereof").
3. Requirements.
  - (a) Tax clearance certificates must be processed with final contract payment within 45 days from date of issuance of the certificates by the Department of Taxation.
  - (b) Tax clearance certificates must bear the name of the contractor as shown on the executed contract document filed with DAGS Accounting Division. In some instances, it is recognized that the contractor's name, registered and licensed by the Department of Taxation, may not be the same as that shown on the contract document; in these instances, the contract number and the name of the contractor should be parenthetically shown on the certificates.
  - (c) Tax Clearance Certificate, Form G-31 (Rev. 1971), must bear the contract number, regardless of whether the contractor-name on the executed contract document conforms exactly to the contractor-name as registered and licensed by the Department of Taxation.
4. Forms. The tax clearance certificates (forms) currently being issued by the Department of Taxation are:
  - (a) Hawaii Form A-12 (Rev. 1971)
  - (b) Form G-31 (Rev. 1971)